

**Tharisa plc**

**(Incorporated in the Republic of Cyprus with limited liability)**

**(Registration number HE223412)**

**JSE share code: THA**

**LSE share code: THS**

**ISIN: CY0103562118**

**('Tharisa')**

### **Tax implications of the dividend**

Further to the announcement made on 11 January 2018, shareholders are advised that the dividend declared will be paid out of income reserves and may therefore be subject to dividend withholding tax depending on the tax residency of the shareholder.

### **South African tax residents**

South African shareholders are advised that the dividend constitutes a foreign dividend. For individual South African tax resident shareholders, dividend withholding tax of 20% will be applied to the gross dividend of 68.2115 South African cents per share. Therefore, the net dividend of 54.5692 South African cents per share will be paid after 13.6423 South African cents in terms of dividend withholding tax has been applied. Shareholders who are South African tax resident companies are exempt from dividend tax and will receive the dividend of 68.2115 South African cents per share. This does not constitute legal or tax advice and is based on taxation law and practice in South Africa. Shareholders should consult their brokers, financial and/or tax advisors with regard to how they will be impacted by the payment of the dividend.

### **UK tax residents**

UK tax residents are advised that the dividend constitutes a foreign dividend and that they should consult their brokers, financial and/or tax advisors with regard to how they will be impacted by the payment of the dividend.

### **Cyprus tax residents**

Individual Cyprus tax residents are advised that the dividend constitutes a local dividend and that they should consult their brokers, financial and/or tax advisors with regard to how they will be impacted by the payment of the dividend.

**Shareholders and Depository Interest holders should note that information provided should not be regarded as tax advice.**

Paphos, Cyprus  
23 January 2018

**JSE Sponsor**  
**Investec Bank Limited**

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